

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Garrett-Keyser-Butler Com (1820)

Garrett-Keyser-Butler Com (1820)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,943,779	\$4,960,328	\$4,851,343	\$5,049,459	-4%	4%
Noncertified Salaries (120)	\$1,864,874	\$1,761,733	\$1,453,284	\$1,320,768	-8%	-9%
Group Health Insurance (222)	\$1,051,793	\$846,267	\$753,956	\$668,454	-11%	-11%
Teacher Retirement Fund, After 7-1-95 (216)	\$434,239	\$356,335	\$383,680	\$392,707	-2%	2%
Computer Hardware (741)	\$36,009	\$341,565	\$313,366	\$361,530	78%	15%
Social Security-Certified Employee Retirement (212)	\$421,049	\$353,642	\$357,474	\$356,838	-4%	0%
Operational Supplies (611)	\$249,329	\$174,316	\$252,477	\$302,721	5%	20%
Other Purchased Professional and Technical Services (319)	\$375,494	\$316,497	\$267,368	\$248,231	-10%	-7%
Purchased Professional and Technnical Pupil Services (313)	\$95,013	\$92,390	\$156,091	\$248,084	27%	59%
Public Employees Retirement Fund (214)	\$146,524	\$157,523	\$147,992	\$152,432	1%	3%
Social Security-Noncertified Employee Retirement (211)	\$135,106	\$127,567	\$104,524	\$98,174	-8%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$52,553	\$41,092	\$35,803	\$87,543	14%	145%
Severance/Early Retirement Pay (213)	\$49,333	\$79,243	\$85,700	\$85,486	15%	0%
Nonlicensed Employees Temporary Salaries (136)	\$74,563	\$73,515	\$73,830	\$81,938	2%	11%
Textbooks (630)	\$82,098	\$48,250	\$34,472	\$66,478	-5%	93%
Travel (580)	\$139,005	\$84,540	\$62,114	\$61,237	-19%	-1%
Workers Compensation Insurance (225)	\$30,625	\$49,977	\$35,483	\$46,658	11%	31%
Purchased Property Services; Rentals (440)	\$46,752	\$50,265	\$49,296	\$45,771	-1%	-7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$59,623	\$51,034	\$46,193	\$43,610	-8%	-6%
Other General Supplies (615, 660 to 689)	\$604,609	\$59,444	\$34,122	\$41,344	-49%	21%
Purchased Property Services; Construction Services (450)	\$37,285	\$31,683	\$50,525	\$36,716	0%	-27%
Transfer Tuition - Other (569)	\$25,430	\$12,482	\$21,271	\$33,047	7%	55%
Group Life Insurance (221)	\$37,225	\$33,274	\$32,007	\$31,603	-4%	-1%
Licensed Employees Temporary Salaries (135)	\$44,206	\$113,113	\$78,176	\$28,015	-11%	-64%
Miscellaneous Objects (876 to 899)	\$766,727	\$71,459	\$13,890	\$27,202	-57%	96%
Light and Power - Other than Heating and Cooling (625)	\$16,106	\$21,733	\$22,841	\$23,297	10%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$88,094	\$31,652	\$31,822	\$21,255	-30%	-33%
Other Group Insurance - dental, vision, accident, long term disabilty (224)	\$23,348	\$19,137	\$19,902	\$20,178	-4%	1%
Telephone (531)	\$26,634	\$19,015	\$18,762	\$17,014	-11%	-9%
Stipends (131)	\$0	\$0	\$190,014	\$16,934	N/A	-91%
Heating and Cooling for Buildings - Gas (622)	\$9,130	\$4,989	\$7,860	\$8,744	-1%	11%
Library Books (640)	\$4,567	\$6,098	\$6,025	\$7,758	14%	29%
Terminal Leave (125)	\$0	\$0	\$10,641	\$6,291	N/A	-41%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$26,202	\$26,345	\$18,913	\$5,341	-33%	-72%
Food Purchases (614)	\$6,342	\$7,356	\$6,626	\$5,008	-6%	-24%

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Advertising (540)	\$1,657	\$2,431	\$3,948	\$4,129	26%	5%
Gasoline and Lubricants (613)	\$10,034	\$12,755	\$17,145	\$3,897	-21%	-77%
Printing and Binding (550)	\$535	\$303	\$0	\$1,479	29%	N/A
Periodicals (650)	\$1,487	\$800	\$992	\$1,100	-7%	11%
Wireless Equipment (743)	\$0	\$24,411	\$19,642	\$879	N/A	-96%
Technology Related Professional Development (748)	\$0	\$5,000	\$1,074	\$115	N/A	-89%
Unemployment compensation (230)	\$15,087	\$13,719	\$10,589	\$1	-92%	-100%
Purchased Services; Student Transportation Services (510)	\$5,245	\$205	\$0	\$0	-100%	N/A
Distance Learning Equipment (742)	\$304	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Data Processing Services (316)	\$1,269	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instruction Services (311)	\$8,925	\$0	\$20	\$0	-100%	-100%
Equipment (730)	\$309,719	\$113,764	\$4,023	\$0	-100%	-100%
Judgments Against the School Corporation (820)	\$6,000	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$0	\$11,778	\$0	\$0	N/A	N/A
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$0	\$7,147	\$5,999	\$0	N/A	-100%
Purchased Professional and Technnical Staff Services (314)	\$2,500	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$13,366,431	\$10,616,171	\$10,091,273	\$10,059,463	-7%	0%
Student Instructional Support						
Certified Salaries (110)	\$780,107	\$842,464	\$895,957	\$933,185	5%	4%
Noncertified Salaries (120)	\$216,938	\$217,392	\$203,854	\$227,600	1%	12%
Group Health Insurance (222)	\$207,704	\$195,571	\$196,103	\$190,453	-2%	-3%
Social Security-Certified Employee Retirement (212)	\$56,609	\$61,355	\$65,366	\$67,666	5%	4%
Public Employees Retirement Fund (214)	\$26,420	\$23,853	\$24,898	\$31,850	5%	28%
Teacher Retirement Fund, After 7-1-95 (216)	\$15,607	\$27,827	\$23,947	\$24,182	12%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$18,891	\$17,299	\$20,167	\$21,086	3%	5%
Social Security-Noncertified Employee Retirement (211)	\$15,757	\$15,777	\$14,704	\$16,681	1%	13%
Severance/Early Retirement Pay (213)	\$8,326	\$17,962	\$15,255	\$14,359	15%	-6%
Operational Supplies (611)	\$13,776	\$13,365	\$9,183	\$13,086	-1%	43%
Other Purchased Professional and Technical Services (319)	\$13,962	\$10,587	\$10,200	\$6,700	-17%	-34%
Group Life Insurance (221)	\$5,103	\$5,291	\$5,188	\$5,348	1%	3%
Workers Compensation Insurance (225)	\$2,500	\$2,500	\$4,993	\$4,900	18%	-2%
Travel (580)	\$3,116	\$2,827	\$2,846	\$3,411	2%	20%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,135	\$2,844	\$2,623	\$2,623	-4%	0%
Terminal Leave (125)	\$0	\$0	\$0	\$2,527	N/A	N/A
Equipment (730)	\$0	\$0	\$0	\$406	N/A	N/A

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Purchased Professional and Technical Data Processing Services (316)	\$650	\$385	\$1,231	\$258	-21%	-79%
Purchased Property Services; Repairs and Maintenance Services (430)	\$178	\$201	\$76	\$225	6%	196%
Stipends (131)	\$0	\$0	\$4,350	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$69	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,388,847	\$1,457,501	\$1,500,940	\$1,566,547	3%	4%
Overhead and Operational						
Noncertified Salaries (120)	\$1,467,331	\$1,353,466	\$1,375,561	\$1,448,185	0%	5%
Food Purchases (614)	\$385,848	\$424,636	\$511,081	\$396,263	1%	-22%
Light and Power - Other than Heating and Cooling (625)	\$350,094	\$283,906	\$259,429	\$262,781	-7%	1%
Other General Supplies (615, 660 to 689)	\$161,739	\$185,947	\$168,833	\$205,813	6%	22%
Group Health Insurance (222)	\$251,625	\$200,617	\$175,415	\$173,708	-9%	-1%
Public Employees Retirement Fund (214)	\$131,792	\$130,907	\$142,082	\$164,205	6%	16%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$141,208	\$119,036	\$133,651	\$146,723	1%	10%
Certified Salaries (110)	\$307,768	\$139,893	\$139,830	\$141,319	-18%	1%
Operational Supplies (611)	\$199,560	\$148,132	\$137,488	\$115,737	-13%	-16%
Gasoline and Lubricants (613)	\$112,422	\$105,971	\$115,029	\$115,075	1%	0%
Heating and Cooling for Buildings - Gas (622)	\$119,619	\$74,800	\$87,665	\$106,662	-3%	22%
Social Security-Noncertified Employee Retirement (211)	\$105,853	\$97,701	\$100,940	\$105,662	0%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$205,568	\$105,301	\$121,246	\$99,943	-16%	-18%
Telephone (531)	\$145,822	\$49,528	\$58,636	\$89,484	-11%	53%
Vehicles (731)	\$210,982	\$254,864	\$255,195	\$82,519	-21%	-68%
Utility Services Water and Sewage (411)	\$55,284	\$43,975	\$45,958	\$54,865	0%	19%
Workers Compensation Insurance (225)	\$34,094	\$35,530	\$51,302	\$52,163	11%	2%
Other Purchased Professional and Technical Services (319)	\$48,538	\$25,945	\$56,610	\$45,417	-2%	-20%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$18,930	\$18,940	N/A	0%
Board Members Compensation (115)	\$13,982	\$14,670	\$15,670	\$17,155	5%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$38,484	\$15,115	\$14,683	\$14,963	-21%	2%
Social Security-Certified Employee Retirement (212)	\$21,601	\$10,326	\$10,368	\$10,631	-16%	3%
Travel (580)	\$22,441	\$10,435	\$8,456	\$8,740	-21%	3%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$12,400	\$8,499	N/A	-31%
Equipment (730)	\$71,489	\$32,439	\$15,312	\$7,833	-42%	-49%
Utility Services Removal of Refuse and Garbage (412)	\$12,907	\$7,430	\$8,824	\$6,727	-15%	-24%
Tires and Repairs (612)	\$7,204	\$5,941	\$9,793	\$6,693	-2%	-32%
Advertising (540)	\$4,361	\$3,869	\$2,512	\$6,657	11%	165%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$6,074	\$2,870	\$6,336	\$6,215	1%	-2%

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Group Life Insurance (221)	\$7,325	\$5,858	\$5,769	\$5,913	-5%	2%
Severance/Early Retirement Pay (213)	\$13,411	\$3,376	\$5,233	\$4,422	-24%	-16%
Unemployment compensation (230)	\$10,707	\$877	\$7,603	\$2,285	-32%	-70%
Official Bond Premiums (525)	\$460	\$1,260	\$860	\$850	17%	-1%
Stipends (131)	\$0	\$0	\$0	\$650	N/A	N/A
Miscellaneous Objects (876 to 899)	\$624	\$244,734	\$1,840	\$594	-1%	-68%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$963	\$542	\$508	\$440	-18%	-13%
Other purchased property services (490 to 499)	\$649	\$684	\$168	\$166	-29%	-1%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$7,175	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$13,856	\$95	\$0	\$0	-100%	N/A
Terminal Leave (125)	\$0	\$0	\$4,441	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$18,995	\$13	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,700,679	\$4,140,687	\$4,092,832	\$3,934,896	-4%	-4%
Nonoperational						
Redemption of Principal (831)	\$1,775,870	\$1,767,690	\$2,348,934	\$2,201,211	6%	-6%
Buildings (720)	\$247,667	\$244,767	\$349,831	\$346,864	9%	-1%
Purchased Property Services; Construction Services (450)	\$248,451	\$91,112	\$176,475	\$320,726	7%	82%
Equipment (730)	\$296,715	\$203,126	\$400,248	\$259,780	-3%	-35%
Certified Salaries (110)	\$157,049	\$104,881	\$110,181	\$117,193	-7%	6%
Noncertified Salaries (120)	\$35,483	\$29,388	\$42,039	\$36,470	1%	-13%
Land and Easements (710)	\$23,820	\$23,950	\$29,754	\$34,704	10%	17%
Purchased Property Services; Rentals (440)	\$146,318	\$115,004	\$19,643	\$28,728	-33%	46%
Other Purchased Professional and Technical Services (319)	\$117,917	\$28,524	\$25,215	\$16,671	-39%	-34%
Other Technology Hardware (746)	\$6,410	\$0	\$0	\$15,072	24%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$11,354	\$8,565	\$9,392	\$10,514	-2%	12%
Social Security-Certified Employee Retirement (212)	\$12,014	\$8,031	\$8,429	\$8,965	-7%	6%
Operational Supplies (611)	\$739	\$5,979	\$49,464	\$8,724	85%	-82%
Awards (875)	\$180	\$5,190	\$3,500	\$8,682	164%	148%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$3,728	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$2,694	\$2,248	\$3,216	\$2,788	1%	-13%
Travel (580)	\$1,655	\$4,541	\$2,274	\$2,145	7%	-6%
Public Employees Retirement Fund (214)	\$1,106	\$943	\$1,938	\$1,241	3%	-36%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,192	\$488	\$508	\$502	-19%	-1%
Miscellaneous Objects (876 to 899)	\$4,086	\$0	\$1,500	\$500	-41%	-67%
Purchased Professional and Technical Instruction Services (311)	\$5,968	\$3,523	\$0	\$0	-100%	N/A

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Textbooks (630)	\$0	\$0	\$61,351	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$31,800	\$0	N/A	-100%
Vehicles (731)	\$9,500	\$9,501	\$21,001	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$3,408	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$332	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$15,910	\$0	\$10,022	\$0	-100%	-100%
Interest on Bonds or Notes (832)	\$0	\$0	\$4,350	\$0	N/A	-100%
Nonoperational Total	\$3,125,838	\$2,657,450	\$3,711,065	\$3,425,207	2%	-8%
Grand Total	\$22,581,795	\$18,871,809	\$19,396,110	\$18,986,113	-4%	-2%